United Nations A/56/651/Add.1

General Assembly

Distr.: General
18 June 2002
English
Original: Spanish

Fifty-sixth session
Agenda item 120

# Financial reports and audited financial statements, and reports of the Board of Auditors

## Report of the Fifth Committee

*Rapporteur:* Mr. Santiago Wins (Uruguay)

## I. Introduction

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 120 appear in the report of the Committee contained in document A/56/651.

2. For its further consideration of the item, the Committee had before it the following documents:

(a) Financial report and audited financial statements for the 12-month period from 1 July 2000 to 30 June 2001 and report of the Board of Auditors on United Nations peacekeeping operations;[1]

(b) Report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ending 30 June 2001 (A/56/66/Add.2);

(c) Report of the Advisory Committee on Administrative and Budgetary Questions (A/56/887).

3. The Fifth Committee resumed its consideration of the item at its 54th, 55th and 60th meetings, on 13 and 15 May and 17 June 2002. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/56/SR.54, 55 and 60).

[1] *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 5* (A/56/5), vol. II.

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## II. Consideration of draft resolution A/C.5/56/L.64

4. At the 60th meeting, on 17 June, the Committee had before it a draft resolution entitled "Financial reports and audited financial statements, and reports of the Board of Auditors" (A/C.5/56/L.64) submitted by the Chairman, which had been coordinated by the representative of Egypt.

5. At the same meeting, the Committee adopted draft resolution A/C.5/56/L.64 without a vote (see para. 6).

## III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

### Financial reports and audited financial statements, and reports of the Board of Auditors

*The General Assembly*,

*Having considered* the financial report and audited financial statements for the twelve-month period from 1 July 2000 to 30 June 2001 and the report of the Board of Auditors on the United Nations peacekeeping operations,[2] the related section of the report of the Advisory Committee on Administrative and Budgetary Questions,[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for that period,[4]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2000 to 30 June 2001;[2]

2. *Endorses* the recommendations of the Board of Auditors contained in its report;[5]

3. *Takes note* of the observations and endorses the recommendation contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[3]

4. *Also takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning United Nations peacekeeping operations for the financial period ending 30 June 2001;[4]

5. *Requests* the Secretary-General to ensure that internal control in peacekeeping missions is improved, in particular with respect to the reconciliation of bank accounts and procurement activities;

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[2] Ibid.
[3] A/56/887, para. 11.
[4] A/56/66/Add.2.
[5] A/56/5, vol. II, chap. II.

6. *Also requests* the Secretary-General to ensure the full implementation of the recommendations of the Board of Auditors and of the Advisory Committee on Administrative and Budgetary Questions in a prompt and timely manner.